
About This Budget

The scenic photographs used with this budget proposal illustrate the magnificent beauty of our county. The beauty of these islands can only be preserved through a conscious effort in protecting our environment. As such this budget proposal addresses this importance by renewing and emphasizing environmental protection.

This budget builds on the initial effort of the previous administration in implementing performance-based budgeting. The concept of performance-based budgeting promotes management flexibility that can lead to improved efficiency and accountability. It identifies departmental missions, goals, objectives, activities, and outcome in a predetermined period. This document illustrates how the departments achieve their set goals. This performance-based budget measures and presents how effective Maui County is in the utilization of our capital resources for the benefit of our whole community.

The goal of this budget document is to give the County Council and the general public an overview and a tool with which to evaluate the effectiveness, efficiency and quality of services the County provides.

Mahalo nui loa to Mr. Robert Ramacher for the "Scenic Maui" photographs used in this document. Through his camera lens we realize the magnificent beauty of our island home.

Building a Better Community

Vision

Building a better Maui County

Mission

We will preserve the magnificence of Maui County for all the people to enjoy, by protecting the environment, while also ensuring economic viability of Maui County.

Goals

- To protect public safety.*
- To protect public health and the environment.*
- To provide measurable quality service to the community.*
- To ensure economic viability for the people of Maui County.*
- To provide the infrastructure necessary to ensure a desirable quality of life.*
- To promote public participation in community planning, decision-making, and policy development.*

Long Range Financial and Budget Policies

The following highlights the guidelines that were used in forming the Fiscal Year 2004 Budget that are consistent with the policies.

Fiscal Year 2004 Budget Policies

The development of the Fiscal Year 2004 Budget was guided by the following policies:

- To involve the public in development of program priorities through Countywide public meetings.
- To consider our long-range plans to anticipate current impacts on future needs.
- To prioritize programs and consider their operational needs to assure their effective and efficient operations.
- To extend our resources through partnerships with public agencies and private organizations.
- To support prioritized capital improvement projects that can be completed before the lapsing of appropriated funds.

Long-Range Financial Plan

The Administration had developed a "high-level" financial plan, which is utilized in the preparation of annual budgets. The financial plan includes a review of a 3-year financial forecast, to ensure structural balance, target fund balances, and requires a review of economic conditions and forecasts, which will guide the administration in its decision making process.

1. To optimize cashflow

- A. Short term
 - (1) Plan for and obtain funds (revenues include taxes, fees, grants, etc.) in a fair and timely manner.
 - (2) Manage the use of funds (operating expenditures) through internal control policies and procedures.
- B. Long Term
 - (1) Provide policies for managing revenues and maximizing credit.
 - (2) Coordinate new capital improvements and its effect on the operating budget and debt.
- C. Minimize general fund subsidies to special revenues and enterprise funds.
- D. Maximize funding leverage through grants.

2. To provide sound general management

- A. Maximize the organization's value
- B. Maintain an optimal organization size
- C. Maintain an optimal growth of the organization

Long Range Financial and Budget Policies

- D. Operate efficiently and effectively
- E. Balance risk and reward

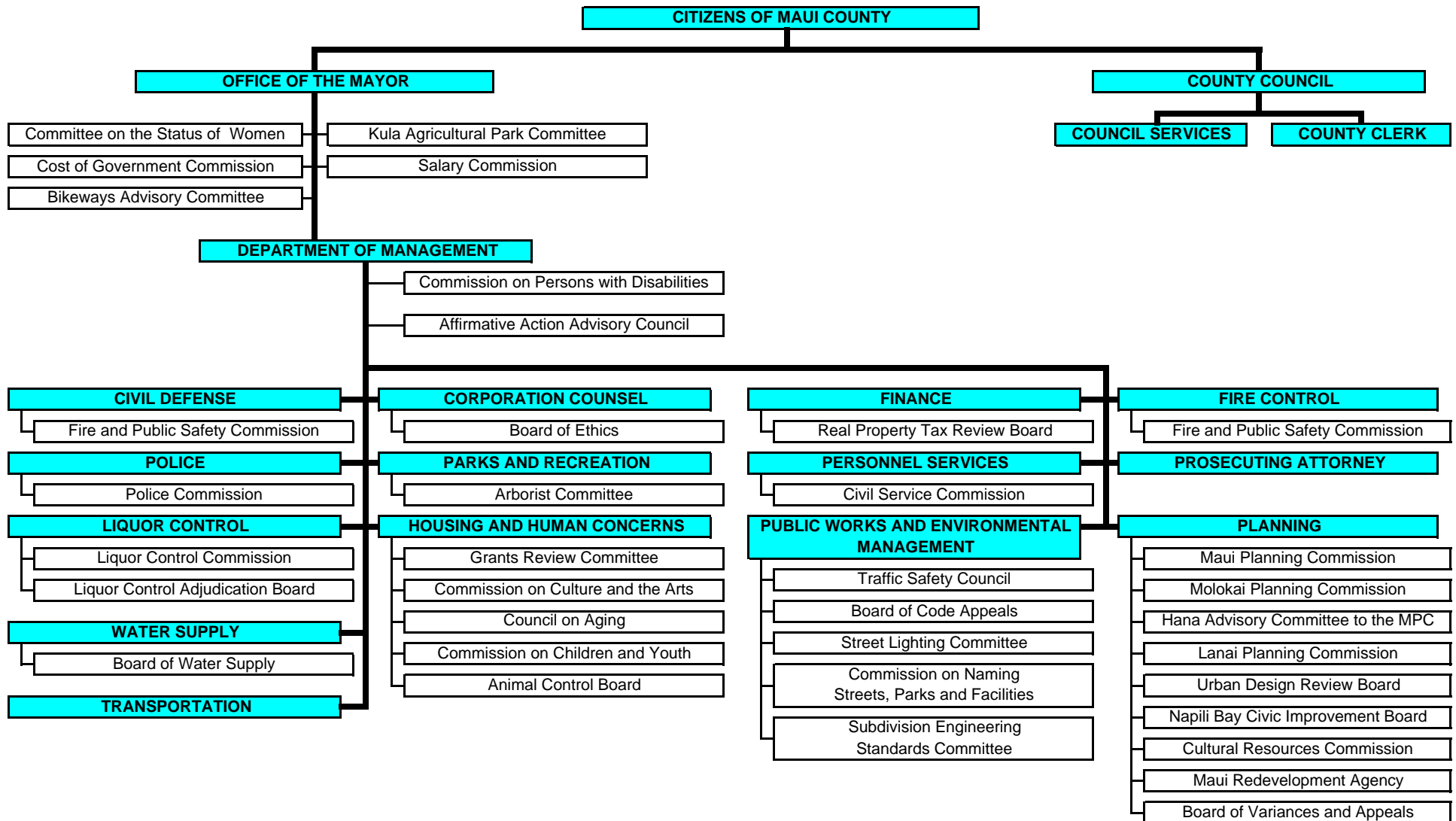
3. *To assure a sound reporting system*

- A. Maintain good internal controls.
- B. Provide timely accounting reports including the audited Comprehensive Annual Financial Report.
- C. Ensure that financial management personnel are technically trained and qualified.

4. *To manage assets and liabilities*

- A. Be conservative in all projections of revenues so that slight changes in these estimates will not trigger budget emergencies.
- B. Present a budget in which recurring operating costs are within recurring revenues.
- C. Present a budget in which debt service is fully funded.
- D. Develop and update a six-year capital improvement program on an annual basis.
- E. Integrate planning of capital improvement and debt structure.
- F. Coordinate operating costs associated with new capital improvements with the development of the operating budget. Forecast future operating costs associated with new capital improvements to show their impact on future operating budgets.

FY 2004 Organizational Chart



Notes:

- Liquor Control is funded by separate fees.
- Department of Water Supply is funded by separate revenues and fees
- Parks & Recreation receives revenue from golf course fees.
- Directors of Liquor Control, Personnel Services & Police - appointed by respective commissions.
- Public Works receives revenues from Development Services Administration, Highways, Wastewater and Solid Waste taxes or fees.

Revenue Categories

REAL PROPERTY TAX (General Fund)

This tax is the County's primary source of revenue. Tax rates are established each year by the County Council for several property categories. Property assessments are updated annually as well.

INTERFUND TRANSFERS

Interfund transfers include fringe benefits, overhead and debt service charges that are reimbursed from special funds to the General Fund as well as supplemental transfers from the General Fund to other funds to balance revenue and operating / CIP expenditures. Interfund transfers artificially inflate the revenue picture they are essentially counted twice, once as the receipt to their specific fund and again as it is transferred internally between funds.

BOND / LAPSED BOND PROCEEDS

Bond revenues account for the sale of bonds to finance capital improvement projects. Lapsed bond proceeds result from funds appropriated from previous fiscal years that are not encumbered by December 31 of the following fiscal year and are re-appropriated prior to expenditure.

TRANSIENT ACCOMMODATIONS TAX (General)

Also known as hotel room tax. The County of Maui receives 22.8% of the 44.8% that is distributed to the Counties. The State retains 55.2% of the total collected. The current TAT rate in the State of Hawaii is 7.25%.

SPECIAL ASSESSMENT

Special Assessment funds are established by ordinance for specific purposes. These include wastewater facility expansion and collection and transmission assessment fees (Wastewater Fund), park assessment fees (General Fund), Water System Development Fees and Capital Reserve (Water Supply).

CHARGES FOR CURRENT SERVICES

This revenue source includes drivers licensing fees and park facility fees (General Fund); solid waste collection and landfill fees (Solid Waste Fund); sewer and cesspool charges (Wastewater Fund); park assessment fees (General Fund) and water and sewer fees (Water Supply Fund).

LICENSE / PERMITS / OTHERS

License and permits include:

- Land use permits, vehicle licensing, dog licensing, fines, forfeitures, and penalties including liquor rule infractions, bank interest, parking permits, and miscellaneous other revenue (pay phones, auctions, etc.) (General Fund).
- Vehicle weight tax (Highway Fund)
- Bike tags (Bike Fund)
- Liquor license fees for the operation and administration of the Liquor Commission and the Department of Liquor Control (Liquor Fund)
- Concession rentals at the Golf Course (Golf Fund)

FRANCHISE & FUEL TAX (Highway Fund)

Franchise Taxes are paid by the utility companies for use of County rights of way. Fuel taxes are collected by the State and paid monthly to the County.

STATE REVOLVING LOAN (SRF) (General Fund)

The State Revolving Loan accounts for loan proceeds from the State Revolving Loan fund for wastewater facilities. All loan proceeds are collected by the General Fund and then transferred to the Wastewater Fund.

INTERGOVERNMENTAL (General Fund)

Sources of revenue include payment in lieu of taxes (Federal payments for Haleakala national Park, etc.), and State reimbursements for Veteran Cemetery maintenance and Civil Defense operations.

GRANT REVENUE

A financial contribution by a State, Federal or private organization to support a particular function. The County receives as well as distributes grants. Grant funds are legally restricted to expenditures for specific purposes and provide a cost sharing alternative for programs and projects. Grant revenue was referred to as "Special Revenue" in previous years' budgets.

Revenue Categories

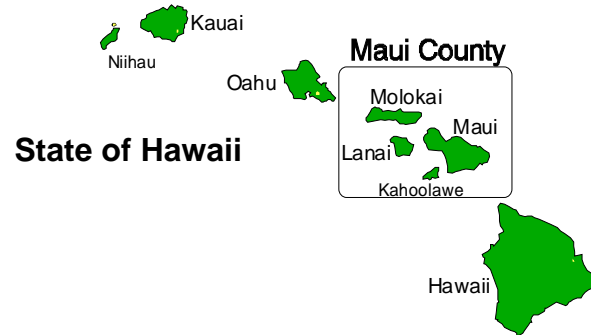
CARRYOVER SAVINGS

Unappropriated revenue and unencumbered balances of any appropriation in a fund at the end of the fiscal year. For budget purposes this is an estimated amount.

PUBLIC SERVICE COMPANY TAX

Amendments to Chapter 239, HRS, under which the State of Hawaii would share 239 tax revenue with the counties, provided that each county maintained in its ordinances, a real property tax exemption for public utility real property. The portion of the revenue to go to the counties would be the amount of the Public Service Company tax in excess of 4% (basically 1.885% of the utility gross revenue).

Maui County Profile



Maui County Profile

Maui County consists of the inhabited islands of Maui, Molokai and Lanai and the uninhabited island of Kahoolawe. The County has the second largest land area of Hawaii's four Counties.

The island of Maui is the second largest in the Hawaiian archipelago, having a land area of 735 square miles. The island is the center of trade, commerce and the County government and is the largest of the four islands making up the County. Historically, pineapple and sugar have been the major industries. Today, however, tourism and construction are the leading components of the County's economy, which continues to include agriculture as well as scientific research facilities.

The 264 square miles island of Molokai is the second largest in the County. Molokai is known as the "Friendly Isle" and has a reputation of being a reservoir of the aloha of Old Hawaii which has contributed to making the island a tourist attraction for those especially interested in Hawaiian culture.

The island of Lanai has been called the "Pineapple Isle" because historically most of its 141 square miles were devoted to pineapple production. Dole Food Company, the island's major land owner, has phased out cultivation of approximately 9,000 acres leaving only 100 acres of growing fields which is utilized to supply local resorts.

Maui County's population is composed of varied ethnic backgrounds including Hawaiian, Japanese, Caucasian, Filipino, Chinese, Korean, Tongan, Samoan, and others.

The government in Hawaii is highly centralized with the State assuming responsibility for functions which in many other parts of the United States are performed by local governments. Chief among these are health, education and welfare. The County provides a broad range of municipal services. These include public safety, highways and streets, sanitation, human services, parks and recreation, public infrastructure improvements, planning and zoning, and general administrative services.

Maui County is governed by the provision of the County Charter, originally adopted by the electorate in September, 1967. On January 1, 1983 a new charter became effective. That charter was last amended in 2002.

Maui County Profile

Maui County Profile (Continued)

The executive power of the County is vested in and exercised by the executive branch, which is headed by the Mayor. With few exceptions, the Mayor directly supervises all departments and administrative activities. The Mayor serves a four-year term and is limited to two consecutive full terms.

The present Mayor is Alan Arakawa, who was elected on November 5, 2002. Mayor Arakawa served six years as a County Council member prior to being elected Mayor.

The County Council is the legislative body of the County. The Council consists of nine members, all of whom are elected at large and serve concurrent two years. Council members are not permitted to serve more than five consecutive full terms of office. Current Council terms end January 2, 2005. The nine member council is required to be comprised of one resident from each of nine different regions of the County.

The Council is the policy-making body of the County. Its major functions include approval of the county budget; establishment of all fees, rates, assessments and taxes; appropriation of funds; establishment of development controls including adoption of the general plan, community plans and zoning; and other related functions.

Profile Statistics

Bond Rating

Moody's	A1
Standard & Poor's	AA-
Fitch	AA-

Land Classification (by State Land Use Commission)

	Maui	Molokai	Lanai	Kahoolawe
Urban	4.6%	1.5%	3.6%	0.0%
Conservation	41.8%	30.0%	42.2%	100.0%
Agricultural	52.8%	67.3%	51.5%	0.0%
Rural	0.8%	1.1%	2.7%	0.0%
Total Acres	465,800	165,800	90,500	28,800
Total Land as a Percentage of the State				18.3%

Elevation (feet) and Annual Precipitation (inches)

	Elevation	Precipitation
Hana Airport	61	82
Haleakala Rngr St	6,960	54
Kahului Airport	48	19
Molokai Airport	450	26
Lanai City	1,620	35

Resident Population

1970	46,156
1980	71,600
1990	101,709
1995	117,895
1999	126,160
2000	128,241
2001	131,797
2000 population - % of State	10.6%
Avg daily tourist population (2001)	40,651

Resident Population (Continued)

Median Age	36.8
Percentage under 19 years old	27.9%
Percentage 65 years and older	11.4%
Percentage male / female	50.2/49.8

Population by Island

Maui	117,644
Molokai	7,257
Lanai	3,193

Hotel Occupancy Rate, Maui only

2000	80.1%
2001	74.5%

Hotel Room Inventory

2000	18,270
2001	18,234

Tourism Arrivals (2001)

Domestic	1,727,200
International	418,500

Avg. Length of Stay in Days, Maui only (2001)

Domestic	7.4
International	4.8

Expenditures per Visitor per Day (2001)

State of Hawaii (excluding transpacific travel cost)	
Mainland	\$168
Japan	\$245

Agricultural Acreage

	1999	2000
Sugarcane	43,300	36,900
Pineapple	9,100	11,600
Vegetable and melons	1,400	1,300
Other	1,900	1,900

Personal Income per Capita

1999	\$24,312
2000	\$24,211

Job Count

2000	62,450
2001	63,550

Civilian Labor Force

2000	72,350
2001	74,200

Percentage Unemployment

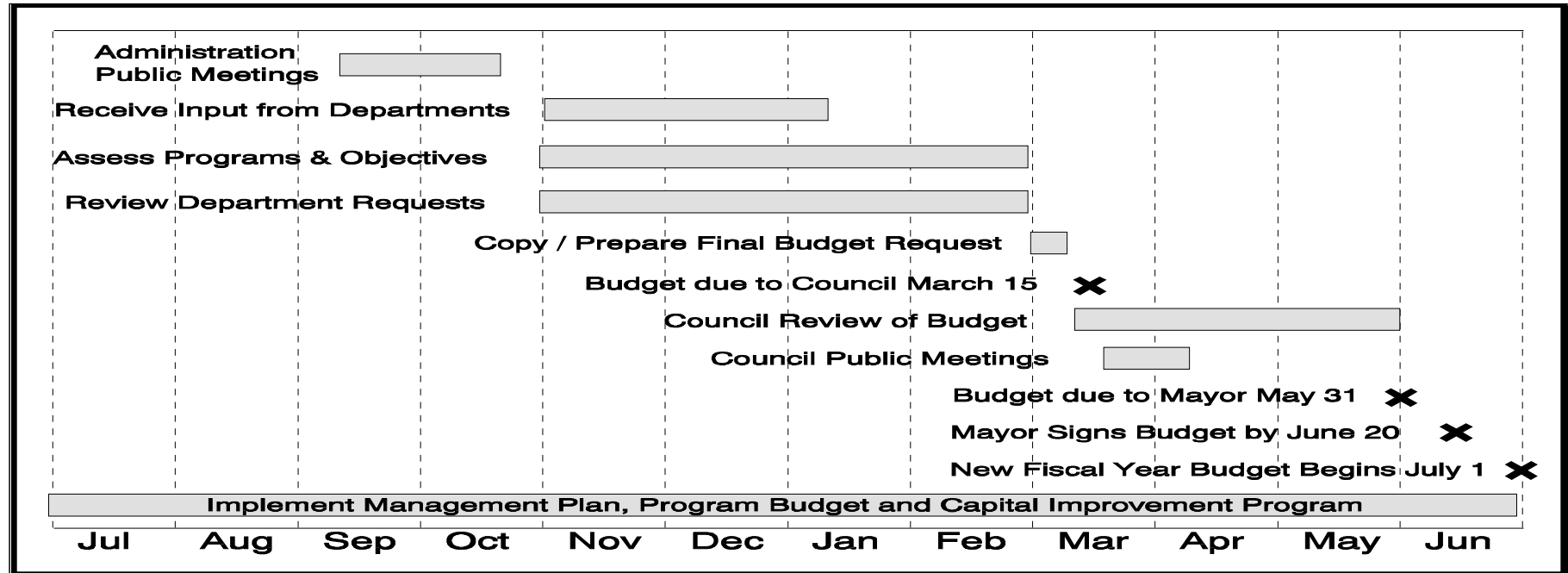
2000	4.2%
2001	4.8%

Miles of Highways and Streets (1994)

	Paved	Unpaved
Maui	552.5	56.7
Molokai	117.3	12.0
Lanai	32.6	14.0
Total	702.4	82.7

Sources: University of Hawaii Hilo, Small Business Development Center Network, Business Research Library (UHH SBDC BRL), County of Maui, OED/Maui Economic Development Board, Hawaii Small Business Center Network, Business Research Library.

Budget Preparation and Planning



The fiscal year begins on the first day of July and ends on the thirtieth day of June. Each year a series of public meetings are held by the Mayor and department heads. These meetings are held to invite the public to voice their concerns and to make requests for funds to be included in the budget for the next fiscal year. The meetings are held in the evenings at various locations on Maui, Molokai and Lanai.

In the months following the public meetings, County departments review program priorities and submit program budget proposals to the Mayor. These requests are compiled and reviewed for final decisions by the Mayor. The Mayor's budget proposal is submitted to the County Council on or before March 15. The Mayor must submit an operating budget for the ensuing fiscal year, including an executive operating budget and a legislative operating budget; a capital improvement program; and an accompanying message.

A public hearing must be held by the Council on the proposed budget and capital program no later than the thirtieth day of April on the year of submission. After the public hearing, the Council may pass the budget with or without amendment. If amending, it may add new items or increase items in the budget. It may decrease or delete items, except the Council may not decrease funds required by law and is required to pay any indebtedness. In all cases, the estimated revenues and proposed expenditures shall equal in amount.

The Council must pass the budget on or before the thirty first day of May. If it fails to do so, the budget submitted by the Mayor shall be deemed enacted. The budget shall be controlled by a budget ordinance and a capital program ordinance.

Budget Preparation and Planning

Upon the written request of the Mayor and approval of the Council, funds may be transferred within a department by resolution or from one department to another department by ordinance. If during any fiscal year the Mayor certifies that additional revenues are available for appropriation, supplemental appropriations may be made by ordinance. The additional revenues may be available from revenues received from sources not anticipated in the budget for that year; or revenues received from anticipated sources but in excess of the budget estimated; or revenues to be reimbursed by Federal or State agencies to the County.

Budget Planning

The County of Maui's long range planning decisions are based on the community plans for each region of the County. In addition, comprehensive mission statements for each department and for the County as a whole are developed to clarify the purpose and focus of the County's executive departments. These statements aid in overall policy and decision making. The Countywide mission statement forms the foundation for the County's management plan. It is the shared vision of the purpose of the government's work.

Departmental missions are further defined by goals specific to each department's function. Goals are broad statements of intent linked to the accomplishment of the department's mission.

Countywide and departmental missions and goals guide operating and capital improvement budget allocation. They become the foundation that establishes priorities, strategies and plans.

Short term planning is set by objectives. Objectives state the specific contributions each department will make towards the accomplishment of its mission and goals for the current year. Programs and objectives are reviewed and updated yearly in response to changing community needs and availability of resources.

Capital budgets are proposed for the ensuing fiscal year and for the five years succeeding the ensuing fiscal year. The capital budget includes the estimated cost of each improvement and the proposed method of financing it. Each capital improvement project shall include a forecast of the effect the project will have on future year's operating budgets in terms of staffing and maintenance requirements. The capital program is reviewed by the Planning Department to ensure coordination with the County's community plans.

Basis of Accounting / Basis of Budgeting

The County of Maui's budget is prepared on a cash and encumbrance basis. The Comprehensive Annual Financial Report (CAFR) is prepared on a modified accrual basis (except for the enterprise and trust agency funds which are prepared on an accrual basis). Therefore, "fund balance" in the CAFR refers to assets less liabilities while the budget "carryover savings" is defined as cash balances available for appropriation.

Glossary

ACTIVITIES

Programs, processes, tasks and what a department does that if achieved, will lead to accomplishing the strategic goals. It can be viewed as major services or service groups.

AGENCY

Any department, office board, commission or other governmental unit of the County

APPROPRIATION

Money authorized by Council ordinance to spend for a specific use.

ASSESSED VALUE

The value of real estate or other property used as a basis for levying real property taxes.

BENCHMARKS

A number against which to compare, e.g. prior year results, other jurisdictions.

BONDS - General Obligation

A funding tool that is a written promise to pay a specific sum plus interest in the future, used to fund capital improvement projects. A General Obligation bond is secured by the County's full faith and credit.

BUDGET (Proposed and Adopted)

The Mayor submits to the County Council a proposed budget reflecting the expenditure and revenue level for the coming fiscal year. When the Mayor and County Council have formally endorsed the expenditure and revenue level, the proposed budget becomes the adopted budget, appropriating funds and establishing legal expenditure limits.

BUDGET MESSAGE

The introduction of the budget through which the Mayor provides the County Council and the public with a general summary of the most important budget issues, changes from recent fiscal years, major CIP and recommendations regarding the financial policy for the coming fiscal year.

CAPITAL IMPROVEMENT PROGRAM (CIP)

A comprehensive 6 year plan which projects the public infrastructure needs of a community. Capital projects are long-lived expenditures that benefit operations beyond the current period and are recorded as assets. Capital projects are related to land acquisition, construction, expansion or major repair of infrastructure. An appropriation for a capital improvement lapse six months after the close of the fiscal year.

CARRYOVER SAVINGS (Cash Fund Balance)

Unappropriated revenue and unencumbered balances of any appropriation in a fund at the end of the fiscal year. For budget purposes this is an estimated amount.

COUNTYWIDE COSTS

Countywide costs include costs such as insurance, debt payments, interdepartmental transfers and employee benefits.

DEBT SERVICE

The interest and principal payments on bond issues used to finance certain capital improvement projects and loans.

ENCUMBRANCE

A commitment of funds to an expenditure at a future date as a result of a purchase order, contract or other funding commitment. The funds may not be used for any other purpose.

ENTERPRISE FUND

A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. User fees are established and revised to ensure that revenues are adequate to meet all necessary expenditures.

EQUIPMENT (in Program Resources)

The cost of new and replacement equipment, including vehicles and computers.

Glossary

EQUIVALENT PERSONNEL (E/P)

A part or full time position converted to the decimal equivalent of a full time position. Employee hours are translated into an equivalent full time position. For example, one full time person = 1 E/P and one half time person = 0.5 E/P.

EXPANSION

An increase in the scope of a program that results from a proposed new service or activity.

EXPENDITURE

An outlay of funds. A payment for goods or services rendered.

FISCAL YEAR

The County fiscal year runs from July 1 to June 30 of the following calendar year. The operating budget is based on this time frame.

FUND

A separate accounting entity with revenues and expenditures for carrying on specific activities. The largest fund is the General Fund. The Highway Fund and the Wastewater Fund are other examples of funds.

FUND BALANCE

County of Maui's budget defines fund balance as cash balance in the Comprehensive Annual Financial Report (CAFR) refers to assets less liabilities.

GOALS

Goals are broad statements of intent linked to the accomplishment of the overall Countywide mission. They define the department's customers and its response to their needs and wants.

GRANTS / GRANTS REVENUE

A financial contribution by the County, State, Federal or private organizations to support a particular purpose. The County receives as well as distributes grants. Grant funds are legally restricted to expenditures for specific purposes and provide a cost sharing alternative for programs and projects. Grant revenue was referred to "Special Revenue" in previous year's budgets.

INFRASTRUCTURE

Public domain fixed assets such as roads, bridges, wastewater systems, sidewalks and drainage systems.

INTERFUND / INTERDEPARTMENTAL TRANSFER

Governmental accounting transfers of revenue between funds. These transfers include overhead, fringe benefits and debt service charges as well as supplemental transfers from the General Fund for special fund operations and CIP.

MISSION STATEMENT

A mission statement defines the purpose of work and calls attention to what is important. It forms the foundation for the management plan and makes possible clear and realistic goals and objectives. It is the foundation for priorities, strategies, performance and results.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

Revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for inventories, prepaid insurance, certain employee benefits, and principal and interest.

OBJECTIVES

Objectives state specific contributions towards the accomplishment of the mission statement and goals. Objectives are clear, measurable and achievable.

OPERATING BUDGET

Expenditures for all departments' salaries and wages, operations and equipment.

OPERATIONS (in Program Resources)

Expenditures such as materials and supplies, contracted services and other miscellaneous costs such as travel uniforms. Previously identified as "Other Current Expenditures."

Glossary

OPERATIONS SPECIAL COSTS

Expenditures such as grants, contracts, of interfund transfers which have been reported separately from the normal operating expenditures of a department for informational purposes.

PERFORMANCE

Term commonly used to describe both the doing of work and what is achieved or accomplished.

PROGRAM MEASURES

Program measures define the end result of a program. They are specific data that give the program a way to measure the programs progress towards achieving their goals and objectives.

REAL PROPERTY

Means all land and the improvements upon it including buildings, other structures, fences and any fixtures attached to them which cannot be removed without substantial damage to such land and improvements.

RECURRING EXPENSE

Normal expenses that are incurred in normal day to day operations.

RESOURCES

Amount available for appropriation including estimated revenues, interfund transfers and unreserved fund balances.

REVENUE

Receipts received from various sources used to finance expenditures. Major sources include real property tax, the transient accommodations tax, fuel tax and sewer / cesspool user fees.

REVOLVING FUND

A fund used to finance certain goods and services provided by County agencies on a self-supporting basis. It is used to pay for the cost of goods and services and is replenished through charges made for those goods or services or through transfers from other accounts or funds.

SPECIAL ASSESSMENT

A charge made against certain properties to help pay for all or part of the cost of a specific capital improvement project. Also park land or a monetary assessment fee received from new developments.

SPECIAL REVENUE FUNDS

Resources which are dedicated or set aside by law for a specified object or purpose, but excluding the general fund and revolving and trust funds.

STRATEGIC GOALS

High level, long term goals established in the strategic plan that drives the performance-based budget. What an organization needs to achieve in order to fulfill its 5-10 year strategy for mission accomplishment. Outcome measures should be identified for each Strategic Goal to determine whether they are accomplished. The activities, objectives and outputs all should be related to one or more strategic goals. The costs associated with activities, objectives or outputs may be summarized at the strategic goal level.

TRANSIENT ACCOMMODATIONS TAX (TAT)

Also known as the hotel room tax. The County of Maui receives 22.8% of the 44.8% that is distributed to the Counties. The State retains 55.2% of the total collected. The current TAT rate in the State of Hawai'i is 7.25%.

Fund Descriptions

The budget is organized on the basis of funds. A fund is a separate accounting entity with revenues and expenditures for carrying on specific activities. The operations of each fund are accounted for with a separate set of self balancing accounts.

The following is a list of all funds that are subject to appropriation in the Maui County budget:

GENERAL FUND

This is the largest of the County's funds. It accounts for all financial resources except those required to be accounted for in another fund.

The largest revenue source for the General Fund, and for the County as a whole, is real property tax.

SEWER FUND (Special Revenue Fund)

The Sewer Fund was established to receive all revenue derived from the monthly sewer charges, assessments and service charges for pumping of cesspools, septic tanks, etc. Revenue is expended for the repair, operation, and maintenance of the wastewater facilities / sewer systems, including debt service.

HIGHWAY FUND (Special Revenue Fund)

The Highway Fund was established to deposit all refuse collections fuel taxes, public utility franchise taxes and motor vehicle weight taxes. These revenues are expended for acquisition, design, construction, improvement, repair and maintenance of County highways, streets, street lights, storm drains and bridges.

SOLID WASTE FUND (Special Revenue Fund)

The Solid Waste Fund was established to deposit all refuse collection fees and landfill disposal charges. The fund is used for the operation and maintenance of the County's collections and disposal program as well as for diversion programs such as resource recovery and recycling programs.

LIQUOR CONTROL FUND (Trust & Agency Fund)

The Liquor Control Fund receives revenue from all liquor license fees. Fund revenues are expended for the operation and administration of the Liquor Control Commission, Liquor Control Adjudication Board, and The Department of Liquor Control.

GOLF FUND (Enterprise Fund)

The Golf Fund was established to account for the proceeds of playing fees and for fees from golf course concessions (restaurant and pro shop). This revenue is expended for the operation, maintenance and capital improvements of the Waiehu Golf Course.

BIKE FUND (Special Revenue Fund)

The Bike Fund was established to collect revenue from bicycle licenses. The revenue is expended for bikeway construction / maintenance.

GRANT FUNDS (Special Revenue Funds)

A financial contribution by the County or a State, Federal or private organization to support a particular function. The County receives as well as distributes grants. Grant funds are legally restricted to expenditures for specific purposes and provide a cost sharing alternative for programs and projects. Grant revenue was referred to as "Special Revenue" in previous years' budgets. The funds are aggressively pursued to relieve the reliance on County funds and to encourage participation of other government agencies.

WATER SUPPLY FUND (Enterprise Fund)

The Water Supply Fund was established to account for the revenue of water collected by the Department of Water Supply. The revenue is expended for the operation, maintenance and capital improvements of the Department of Water Supply.